

## ABSTRACT OF THE DISCLOSURE

A thin film magnetic head includes a gap layer which may be made of a SiON film to increase Young's modulus E to about 123.3 (GPa) or more. As a result, the gap layer is less pushed from a surface facing a recording medium in the height direction during lapping of the surface facing the recording medium, thereby decreasing the amount of protrusion of the gap layer from the facing surface as compared with a conventional magnetic head.

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